

House File 2296 - Introduced

HOUSE FILE 2296
BY SWAIM

A BILL FOR

1 An Act relating to physical plant and equipment levy special
2 elections and including effective date and applicability
3 provisions.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 298.2, subsection 4, paragraph a, Code
2 Supplement 2009, is amended to read as follows:

3 a. The board may on its own motion, and upon the written
4 request of not less than one hundred eligible electors or
5 thirty percent of the number of eligible electors voting
6 at the last regular school election, whichever is greater,
7 shall, direct the county commissioner of elections to provide
8 for submitting the proposition of levying the voter-approved
9 physical plant and equipment levy for a period of time
10 authorized by the voters in at the notice of election, not
11 to exceed ten years, ~~in the notice of the regular school~~
12 ~~election.~~ The election shall be held on a date specified in
13 section 39.2, subsection 4, paragraph "c". The proposition is
14 adopted if a majority of those voting on the proposition at the
15 election approves it. The voter-approved physical plant and
16 equipment levy shall be funded either by a physical plant and
17 equipment property tax or by a combination of a physical plant
18 and equipment property tax and a physical plant and equipment
19 income surtax, as determined by the board. However, if the
20 board intends to enter into a rental or lease arrangement under
21 section 279.26, or intends to enter into a loan agreement under
22 section 297.36, only a property tax shall be levied for those
23 purposes. Subject to the limitations of section 298.14, if
24 the board uses a combination of a physical plant and equipment
25 property tax and a physical plant and equipment surtax, for
26 each fiscal year the board shall determine the percent of
27 income surtax to be imposed expressed as full percentage
28 points, not to exceed twenty percent.

29 Sec. 2. EFFECTIVE UPON ENACTMENT AND APPLICABILITY. This
30 Act, being deemed of immediate importance, takes effect upon
31 enactment and applies to elections held on or after that date.

32 EXPLANATION

33 This bill specifies that the proposition to approve a
34 physical plant and equipment levy (PPEL), which may include an
35 income surtax, may be submitted on one of the special election

H.F. 2296

1 dates prescribed by law for schools.

2 The bill takes effect upon enactment and applies to

3 elections held on or after that date.